

TRANSFERRED TO A LICENSED DEALER AND FOR WHICH A CERTIFICATE OF TITLE IS NOT AVAILABLE;

(12) A VEHICLE OWNED BY A FOREIGN CONSULAR OFFICER WHO IS A NATIONAL OF THE FOREIGN COUNTRY APPOINTING HIM AND WHO IS NOT ENGAGED IN ANY BUSINESS, TRADE, OR PROFESSION IN THE UNITED STATES, IF A TREATY BETWEEN THE UNITED STATES AND THAT FOREIGN COUNTRY, GRANTS RECIPROCAL EXEMPTION FROM THESE TAXES;

(13) A SCHOOL BUS OWNED BY A RELIGIOUS ORGANIZATION;

(14) A PRIVATELY OWNED BUS USED ONLY FOR OPERATING THE TRANSPORTATION SYSTEM OF ANY POLITICAL SUBDIVISION IN THIS STATE, IF THE BUS IS USED FOR THE TRANSPORTATION OF THE PUBLIC ON REGULAR SCHEDULES AND BETWEEN FIXED TERMINI; OR

(15) A VEHICLE OTHERWISE EXEMPT FROM THE EXCISE TAX BY ANY OTHER APPLICABLE LAW.

(B) VEHICLES EXEMPT ON TRANSFER.

ON TRANSFER OF A VEHICLE TITLED IN THIS STATE AND ISSUANCE OF A SUBSEQUENT CERTIFICATE OF TITLE, THE VEHICLE IS EXEMPT FROM THE EXCISE TAX IMPOSED BY THIS PART, IF IT IS:

(1) A VEHICLE TRANSFERRED TO A SPOUSE, SON, DAUGHTER, PARENT, SISTER, BROTHER, GRANDPARENT, FATHER-IN-LAW, MOTHER-IN-LAW, SON-IN-LAW, OR DAUGHTER-IN-LAW OF THE TRANSFEROR, AND NO MONEY OR OTHER VALUABLE CONSIDERATION IS INVOLVED IN THE TRANSFER;

(2) A VEHICLE REPOSSESSED UNDER A SECURITY AGREEMENT, UNLESS THE SALE OF THE VEHICLE IS REQUIRED UNDER THE AGREEMENT;

(3) A VEHICLE TRANSFERRED FROM AN INDIVIDUAL TO A PARTNERSHIP OR CORPORATION ON FORMATION OF THE PARTNERSHIP OR CORPORATION, IF THE INDIVIDUAL IS A PARTNER OR A PRINCIPAL STOCKHOLDER OF THE NEWLY FORMED PARTNERSHIP OR CORPORATION, AS THE CASE MAY BE;

(4) A VEHICLE TRANSFERRED TO A LEGAL HEIR, LEGATEE, OR DISTRIBUTE;

(5) A VEHICLE INVOLUNTARILY TRANSFERRED AS A RESULT OF DIVORCE OR SEPARATION PROCEEDINGS; OR

(6) A VEHICLE THAT IS JOINTLY OWNED AND TRANSFERRED TO THE NAME OF ONE OF THE OWNERS, IF THE TRANSFEREE CAN ESTABLISH TO THE SATISFACTION OF THE ADMINISTRATION THAT THE TRANSFEROR DID NOT PAY ANY PART OF THE ORIGINAL PURCHASE PRICE OF THE VEHICLE OR ANY APPLICABLE TAXES OR FEES FOR THE VEHICLE.